

Administrative Policy:		Budget Preparation		Policy Number:	AP 6200
Applicable regulations - Federal/State/Board/College		NWCCU Standards 2.E.2 ORS 294.305 – 294.565 OAR 150-294-0100 ODR 150-504-420 Local Budget Law			
Accountable Administrator:		Vice President of Administrative Services	Position responsible for updates:		Vice President of Administrative Services
Original Date	05/20/2025	Revised & Adopted	N/A	Reviewed & Adopted	N/A

Purpose/Principle

The Oregon Department of Revenue provides all local government budgeting oversight, laws, and direction through Oregon Revised Statutes (ORS 294.305 to 294.565), which are contained in a detailed statewide local budgeting manual. The Department has the statutory authority to ensure compliance with local budget law and all other laws relating to the imposition of property taxes by municipal corporations (ORS 294.490). Oregon Local Budget Law also:

- Establishes standard procedures for preparing, presenting and administering the budgets of Oregon's local governments.
- Encourages citizen involvement in the preparation of the budget before its formal adoption
- Provides a method of estimating revenues, expenditures and proposed taxes.
- Offers a way of outlining the programs and services provided by local governments and the fiscal policy used.

In Oregon, a budget is perceived as a financial plan containing estimates of revenues and expenditures for a single fiscal year. Each local government operates within a fiscal year beginning July 1 of one year and ending on June 30 of the subsequent year.

Definitions

1. **Budget Committee:** The Budget Committee of Oregon Coast Community College shall consist of the members of the Board of Education (Board), and an equal number of qualified appointees appointed by the Board. Appointees to the Budget Committee will, as closely as possible, be selected to best ensure representation from the geographical areas of the College District and must be qualified electors of the District.

2. **Budget Officer:** The President shall appoint a Budget Officer who has the responsibility for preparing the budget document.
3. **Budget Calendar:** The Budget Officer shall prepare annually, and present to the Board for its approval, a budget calendar. The calendar shall allow a sufficient length of time for preparation, review, and adoption of the budget by the close of the fiscal year.

Process

Oregon Coast Community College Budget Development Process

	Activity	Responsible party	Engagement
Jan-Mar	Identify strategic priorities for the budget using Core Themes & the current Strategic Plan. Review and prioritize resource requests from committees, departments and/or functional areas. Develop initial budget assumptions for revenue and define cost escalators for expenditures. Work with departments and college committees to determine operational budgets.	Executive Team (ET) and Vice President of Administrative Services (VPAS)	College Committees & Departments
Feb-Mar	Review tuition and fees and hold student forums to provide fiscal information and gather feedback if increases are under consideration.	ET	Students and College Committees & Departments
Feb-Mar	Project grant opportunities and outside-agency program support where relevant.	ET	Departmental Staff & Faculty
Mar-Apr	Determine funding for prioritized budget requests	ET	
Mar-Apr BOE Mtgs	Consideration of Tuition and Fees	Board of Education (BOE)	Public Meeting
April	Compile area budgets into a draft college-wide proposed budget.	VPAS	
April	Review proposed budget to understand available resources and make funding recommendations for planning priorities.	ET	
April-May	Hold forums with the campus community to provide legislative updates, fiscal information & budget assumptions and gather feedback and comment.	ET	Staff & Faculty
May	Review and refine proposed budget	President and ET	
May	Await new biennium State Community College Support Fund funding decisions in odd-numbered years according to the Oregon Legislative Session schedule.	VPAS	
May	Publish notice of Budget Committee Meeting	VPAS	
May	Finalize budget assumptions and reconcile the proposed budget schedules	VPAS	

May	Finalize proposed budget for presentation to the Budget Committee	President and VPAS	
May	President presents proposed budget and budget message to Budget Committee for discussion and possible revision Budget Committee approves proposed budget and makes recommendation to BOE	Seven BOE directors with seven appointed community members	Public Meeting
June	Publish notice of Budget Hearing(s) – an additional hearing and notice is required for a supplemental budget	VPAS	
June	Budget Hearing(s) then regular Board meeting where BOE adopts the approved budget and any supplemental budget	Board of Education (BOE)	Public Meeting
June	Communication back to SPARE/C authors – departments and college committees – regarding resource request outcomes	ET	
July	Budget Resolutions submitted to County	VPAS	